

**MINUTES OF
2015
BRADFORD COUNTY
VALUE ADJUSTMENT BOARD
ORGANIZATIONAL MEETING
WEDNESDAY, AUGUST 12, 2015
3:00 P.M.**

The 2015 Bradford County Value Adjustment Board convened for an Organizational Meeting on Wednesday, August 12, 2015, at 3:00 p.m., in the County Commissioner Chambers, 945 North Temple Avenue, Starke, Florida.

PRESENT: Commissioner Thompson, Commissioner Riddick, School Board Member Erica Mains-Reddish, and Citizen Member Aletia H. DeSue. (Citizen Member Greg Pusateri was unable to attend.)

ALSO PRESENT: Marlene Stafford, Deputy Clerk; Rhett Bullard and Ka'imi Jones, VAB Attorney; Jimmy Alvarez, Property Appraiser; Al Coston, Chief Deputy Property Appraiser, and Kenny Clark and Shelly Bowen, Property Appraiser Staff.

CALL TO ORDER: 2014 Chairman Riddick called the meeting to order at 3:00 p.m.

CONSIDER APPROVAL OF AGREEMENT FOR LEGAL SERVICES WITH THE LAW FIRM OF RHETT BULLARD--CLERK STAFFORD:

Ms. Stafford asked Mr. Bullard to address the Board.

Mr. Bullard explained that he is now the attorney for a couple of taxing authorities, which precludes him from personally serving as the VAB attorney. Ms. Ka'imi Jones is affiliated with his firm. Ms. Jones is very capable and it is his recommendation that the Board approve the agreement.

Commissioner Thompson moved, seconded by School Board Member Reddish, and carried 4-0, to enter into an [Agreement with the Law Firm of Rhett Bullard for the Provision Legal Services](#), as presented.

BOARD ORGANIZATION--CLERK STAFFORD:

- a. Elect Chairman (Pursuant to F.S. 194.015, the Chairman must be a County Commissioner)**

Ms. Stafford called for nominations for 2015 VAB Chairman.

*School Board Member Reddish nominated Commissioner Riddick, seconded by Commissioner Thompson. There being no further nominations, the **nomination carried 4-0**. Commissioner Riddick will serve as the 2015 VAB Chairman.*

b. Elect Vice-Chairman

Chairman Riddick called for nominations for 2015 Vice-Chairman.

*School Board Member Reddish nominated Commissioner Thompson, seconded by Citizen Member DeSue. There being no further nominations, the **nomination carried 4-0**. Commissioner Thompson will serve as the 2015 VAB Vice-Chairman.*

INTRODUCTION OF BOARD MEMBERS (Contact Information Available to Public and Included in Packet)—Board Chairman:

There being no public in attendance, no introductions were made.

INTRODUCTION OF BOARD CLERK DESIGNEE (Contact Information Available to Public and Included in Packet)—Board Chairman

There being no public in attendance, no introduction was made.

ANNOUNCE AVAILABILITY OF DEPARTMENT RULES AND RELATED DOCUMENTATION—Deputy Clerk Stafford (CD's and on website: www.bradfordcountyfl.gov/clerkIndex.html)

Ms. Stafford announced that the Department Rules are available on CD and on the Clerk's website. Copies of the Government in Sunshine Manual are available and have been provided to each VAB Member.

RESOLUTION RATIFYING \$15.00 FILING FEE—Ka'imi Jones

Ms. Jones presented the resolution for consideration.

*Commissioner Thompson moved, seconded by School Board Member Reddish, and **carried 4-0, to adopt a [Resolution Ratifying a \\$15.00 Filing Fee](#)**.*

AUTHORIZE THE CHAIRMAN TO EXECUTE THE FOLLOWING FORMS ON BEHALF OF THE VAB IN ORDER TO FULFILL PROCEDURAL REQUIREMENTS—Ka'imi Jones

Ms. Jones advised that the purpose of this Motion is to authorize the Chairman to execute certain forms on behalf of the Value Adjustment Board. Under Florida law, the Value Adjustment Board is required to produce written final decisions that contain findings of fact, conclusions of law, and reasons for upholding or overturning the property appraiser's determination. Each final decision shall contain sufficient factual and legal information and reasoning that enable the parties to understand the basis for the decision, and shall otherwise meet the requirements of law. In addition, the Board must also provide formal certifications of items, such as the assessment rolls. Authorizing the Chairman to execute these forms on behalf of the Board will preclude the Board from conducting a subsequent meeting to approve the forms as a body.

- a. Decisions of the VAB to Include Findings of Fact and Conclusions of Law**
- b. Certifications of the Value Adjustment Board**

Commissioner Thompson moved, seconded by School Board Member Reddish, and carried 4-0, to authorize the Chairman to execute the Decisions of the VAB to Include Findings of Fact and Conclusions of Law and Certifications of the Value Adjustment Board.

GENERAL DISCUSSION: None.

ATTORNEY COMMENTS—Discuss general information on Florida's property tax system, respective roles within this system, taxpayer opportunities to participate in the system and property taxpayer rights--Ka'imi Jones

Ms. Stafford advised that general information regarding these items has been provided to the Board in their packets ([A, B, C and D](#)) and is also available as follows: A) Florida's property tax system is located in Chapters 12D-1 through 12D-51 and Chapter 12-9 F.A.C. and F.S. 192; B) information regarding the roles of participants in the system is located in Chapter 12D-9 F.A.C.; C) information regarding how taxpayers can participate in the system is located in the Taxpayer Guide available on both the Clerk and the Department's website; and D) information regarding property taxpayer rights is located in 12D-9.001 F.A.C. and F.S. 192.0105.

(The Board and staff viewed the Value Adjustment Board Orientation Video provided by the Department.

Ms. Jones briefly reviewed [statutory amendments](#) that became effective for 2015. Amending Sections 194.011(3)(a), 194.011(3)(g), 194.011(4)(b), 193.0235(2)(d) F.S. and adding 196.199(1)(a)2 F.S.

PROPERTY APPRAISER COMMENTS—Jimmy Alvarez

Mr. Alvarez expressed his appreciation to the members for their willingness to serve. He briefly reviewed the tax notice process, how petitions reach the Value Adjustment Board and the Property Appraiser's method of presentation. Mr. Alvarez introduced staff members Kenny Clark, Al Coston and Shelly Bowen.

Clerk Stafford briefly addressed ex parte communication prohibition.

ANNOUNCE HEARING DATES—Deputy Clerk Stafford:

Clerk Stafford announced the following:

- a. The number of petitions filed is unknown at this time as the deadline to file is September 8. The Property Appraiser will mail TRIM notices August 14.
- b. Hearing dates: Tuesday, October 6 @ 9:30 a.m. and Alternate date of Tuesday, October 13 @ 9:30 a.m.
- c. The possibility of rescheduling.
- d. The VAB must continue in session until all petitions are heard.

PUBLIC COMMENTS: None.

RECESS

There being no further business, the meeting was recessed at 3:40 p.m. The Board will reconvene on October 6, 2015 at 9:30 a.m.

**VALUE ADJUSTMENT BOARD
BRADFORD COUNTY, FLORIDA**

DANNY RIDDICK, CHAIRMAN

ATTEST: _____
RAY NORMAN, CLERK OF THE COURTS

(Minutes prepared by Marlene Stafford, Deputy Clerk)